

MEMORANDUM

To: Interested Parties

From Indiana Board of Tax Review

Date: May 2004

Re: P.L. 23-2004 [House Enrolled Act 1001]

This is intended to clarify the application of the provisions of SECTION 81 of P.L. 23- 2004 [House Enrolled Act 1001]. These non-code provisions address the question of which assessment year an appeal should apply to given that most reassessment notices (or tax statement serving as first notice of the reassessment) were sent at a late date (in most cases after May 10 of the year following the assessment date.)

The actual text SECTION 81 is at the end of this memo.

Unfortunately, actual language of the law is difficult to digest.

However, we believe it can be boiled now to these statements:

- **The May 10 deadline is overridden for 2003 and 2004; it has no application.**
- **If a taxpayer for whatever reason fails to timely file an appeal in response to their notice for the 2002 assessment year, any appeal they file prior to receiving their 2003 tax statement (or new Form 11, if one is issued for some reason) should be considered as an appeal of the 2003 assessment year.**
- **Once they receive their tax statement for 2003 (whenever that may happen to be), they then have the usual 45 days to appeal.**
- **This same circumstance could play out as to the 2003 assessment year too. In other words, if the taxpayer is late in responding to the 2003 tax statement, any subsequent appeal filed should be treated as a 2004 appeal, until they get their 2004 tax statement; then they once again have the usual 45 days to file.**
- **[This law repeals a similarly worded provision that was in SB 1 (SECTION 78) that was intended to address the same circumstances. So please disregard that provision.]**

ACTUAL TEXT OF P.L. 23-2004:

SECTION 81. [EFFECTIVE MAY 10, 2003 (RETROACTIVE)]

(a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) Except as provided in subsection (c), a review of an assessment of real property for the 2003 assessment date initiated by a taxpayer after May 10, 2003, and not later than forty-five (45) days after the taxpayer receives a tax statement for the property taxes that are based on the assessment of the real property for the 2002 assessment date, is valid if:

(1) the review:

(A) was initiated before the date of passage of this act; and

(B) complied with IC 6-1.1-15-1, as in effect before the amendments made by this act; or

(2) the review;

(A) is initiated after the date of passage of this act; and

(B) complies with IC 6-1.1-15-1, as amended by this act;

other than the requirement for initiating the review not later than May 10, 2003.

(c) Subsection (b) does not apply if a notice of a change of assessment for the real property for the 2003 assessment date is given to the taxpayer. In this case, the taxpayer may initiate a review of the 2003 assessment of the real property by complying with IC 6-1.1-15-1, as in effect on the date the notice is given.

(d) Except as provided in subsection (e), a review of an assessment of real property for the 2004 assessment date initiated by a taxpayer after May 10, 2004, and not later than forty-five (45) days after the taxpayer receives a tax statement for the property taxes that are based on the assessment of the real property for the 2003 assessment date is valid if the review complies with IC 6-1.1-15-1, as amended by this act, other than the requirement for initiating the review not later than May 10, 2004.

(e) Subsection (d) does not apply if a notice of a change of assessment for the real property for the 2004 assessment date is given to the taxpayer. In this case, the taxpayer may initiate a review of the 2004 assessment of the real property by complying with IC 6-1.1-15-1, as amended by this act.